Data Compliance

Department of Local Government Finance

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IT Manager's Conference 12/05/2008

Agenda

- **Overview of top non-compliance issues**
  - ❖ Real Property Data
  - ❖ Personal Property Data
  - ❖ Sales Disclosure Data
  - ❖ Auditor Data
  - ❖ Common Load Issues
- **File Format Requirements**
- **Current review process**
- **Q & A**

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Overview of the top non-compliance issues

- **Real Property Data**

  - ❖ Fields do not correctly total (e.g. Land + Improvements should equal Total Land and Improvements fields)

  - ❖ File does not have valid State tax districts

  - ❖ Sum of several tax district lines exceeds 5% tolerance when compared to Abstract

  - ❖ Total AV of all tax districts exceeds 5% tolerance when compared to Abstract

Overview of the top non-compliance issues

- **Real Property Data - continued**
  - ❖ Farmland AV is greater than Non-Res Land AV
  - ❖ 18-digit parcel number contains non-numeric characters or invalid tax districts or not in the PARCEL NUMBER field
  - ❖ File contains negative assessed values
  - ❖ Submission is missing files and/or missing values in child files (PARCEL, IMPROVE, LAND, DWELLING, BUILDING, BLDDETL, APPEAL)

Overview of the top non-compliance issues

- **Real Property Data - continued**

  - ❖ Values in child files (e.g. LAND, IMPROV) do not match values listed in PARCEL file

  - ❖ Government owned and/or other non-assessable property listed with an assessed value (Property Class codes 600 – 660)

  - ❖ Exempt properties listed with a zero gross assessed value (Property Class codes 670 – 699)

  - ❖ More than 5% of records have invalid property class codes

Overview of the top non-compliance issues

- **Personal Property Data**

  - AV (not including Utility AV) exceeds 5% tolerance when compared to Abstract (Note: Utility AV should be reported in the file but we exclude these amounts when comparing AV values to the Abstract)

  - AV includes Inventory values (beginning with 06/Pay07 these values should no longer be in the data file exported to the DLGF) or Government owned non-assessable values

Overview of the top non-compliance issues

- **Personal Property Data – continued**
  - ❖ Locally assessed utilities are reported in the Business Deprec Pers Prop fields instead of the Utilities fields
  - ❖ More than 5% of records have invalid NAICS codes
  - ❖ Large number of PERSPROP records have no matching record in POOLDATA file
  - ❖ Missing acquisition and/or end dates in POOLDATA file

Overview of the top non-compliance issues

- **Sales Disclosures**

  - ❖ The number of non-exempt records submitted is below revenue estimates (does not meet the 90% threshold)

  - ❖ The number of non-exempt records missing "critical data" further reduces the count below the 90% threshold

  - ❖ Parcel numbers in sales file does not match to PARCEL and/or 2nd year of sales

  - ❖ File does not contain all calendar year "splits"

Overview of the top non-compliance issues

- **Sales Disclosures - continued**
  - ❖ Large number of land contracts (end of contract filing) for calendar year and fees were collected
  - ❖ Fees are incorrectly collected by County Auditor for all sales with a sales price > 0, regardless of sales condition
  - ❖ Sales file does not contain 18-digit number or the number contains non-numeric characters
  - ❖ Valid & Non-valid confused with Non-exempt & Exempt classifications

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Overview of the top non-compliance issues

- **Sales Disclosures - continued**

  - ❖ File submitted before sales have been validated

  - ❖ Errors in missing "critical data" fields include:

    - No matching parcel number in PARCEL file (this means that the tax districts also cannot be verified)

    - Missing sales prices

    - Missing buyer and/or seller names

    - Different tax district number used in sales file when compared to PARCEL file

Overview of the top non-compliance issues

- **Auditor Data**
  - ❖ 18-digit parcel number contains non-numeric characters or not in the PARCEL NUMBER field
  - ❖ Unable to match parcel number to the real property file
  - ❖ No personal property in the file
  - ❖ Calculated net tax not matching the reported net tax
  - ❖ Issues with real and personal property abatement codes or amounts
  - ❖ Issues with UEZ codes or amounts

Overview of the top non-compliance issues

- **Auditor Data - continued**
  - ❖ Too many Exempt records coded as "Other"
  - ❖ Amount of assessed value variances by taxing district exceeds 5% when compared to abstract
  - ❖ Total amount of assessed value variance for county exceeds 5% when compared to abstract
  - ❖ Amount of Exempt value variances by taxing district
  - ❖ Variances in the Investment Deduction
  - ❖ Total variances in real and personal property

Overview of the top non-compliance issues

- **Auditor Data - continued**
  - ❖ Government owned and/or other non-assessable property listed with an assessed value (Property Class codes 600 – 660)
  - ❖ Exempt properties listed with a zero gross assessed value (Property Class codes 670 – 699)
  - ❖ Child file (ADJMENTS) has records that cannot be matched to records listed in TAXDATA file (has orphaned records)

Overview of the top non-compliance issues

- **Common load issues**
    - ❖ Improperly formatted files (out of alignment)
    - ❖ Incorrect data type (letters in numeric fields) such as non-numeric data in acreage fields
    - ❖ Unknown or extra characters in fields
    - ❖ Invalid dates (03/01/0000, 04/31/2005, 02/29/2007)
    - ❖ Duplicate or missing Parcel Numbers and/or Tax ID numbers
    - ❖ Replacement PARCEL files which do not include Parcel Numbers used in other, previously submitted, files

File Format Requirements

1 Each file should have a header record and a trailer record.

2 All fields should be fixed length.

3 Left justify all alphanumeric fields.

4 All numeric fields should have leading zeros.

5 Assume no decimal precision for all numeric fields without format clarification.

File Format Requirements

6 All decimal precision should be implied. For example, for format 3.2, send 12345

7 Yes/No fields should have 'Y' or 'N.'

8 All date fields should be in mm/dd/yyyy format.

9 All fields which reference a Code List should contain a value from the lists provided in the 50 IAC, Article 12 Computer Standards.

10 Place a negative sign "-" at the far left of the field for all negative numbers.

File Format Requirements

11 Note all format requests specified at the field level.

12 Parcel Number and GIS Parcel Number should not include "-" or "."

13 When capturing data other than values specified in the code lists, please send the most appropriate item included in the code list.

More on File Format Requirements

- The Emergency Rule is posted at:
www.in.gov/dlgf/files/EmergencyRule_for_ComputerStandards.pdf

- The updated code list for Data File Submissions is located at:
www.in.gov/dlgf/files/50_IAC_23_Code_List.pdf

- Data Requirements, Compliancy, Deadlines, & Uses is posted at:
www.in.gov/dlgf/files/DataRequirements.pdf

Current review process

- **Submit all data files to Diane Powers, Legislative Services Agency, for receipt confirmation and cataloging of data submission**
  - Email: dpowers@iga.in.gov
  - Or Mail to:

    Legislative Services Agency

    Office of Fiscal and Management Analysis

    200 W. Washington St., Suite 301

    Indianapolis IN 46204

    Attention: Diane Powers

- **Questions concerning data file formatting and compliance issues should be emailed to the DLGF at data@dlgf.in.gov**

Current review process

- Diane Powers acknowledges receipt of the data and notifies programmers (LSA & State Budget Agency) the file is ready to load.

- Data files are then reviewed by LSA & DLGF data analysts independently. (Note: LSA does not review the sales files; they are only reviewed by the DLGF data analysts.)

- Once both agencies agree on the status, a compliance worksheet is mailed to both the County Assessor and County Auditor.

Q & A Session

- Questions?

- Send correspondence regarding additional questions to: Data@dlgf.in.gov

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